

# Retention and Classification Report

**Agency:** Wayne County (Utah). County Auditor (1357)

Wayne County Courthouse  
18 South Main, P.O. Box 189  
Loa, UT 84747

**Records Officer** Ryan Torgerson

05060 Annual reports  
85243 \*Audit reports

**AGENCY:** Wayne County (Utah). County Auditor

**SERIES:** 5060

3

**TITLE:** Annual reports

**DATES:** 1932-

**ARRANGEMENT:** Chronological by year.

**DESCRIPTION:**

These are the official public financial reports of budget accounts and expenditures for Wayne County. The county auditor is required within 180 days after the close of each fiscal year to "prepare and make available" to county commissioners an annual financial report (UCA 17-36-37 (1995)). Copies of this report are filed with the state auditor.

**RETENTION:**

Retain permanently.

**DISPOSITION:**

Retain in agency custody.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 8.

**AUTHORIZED:** 07/21/2003

**FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Paper: Retain in State Records Center until microfilmed and then destroy provided microfilm has passed inspection.

**AGENCY:** Wayne County (Utah). County Auditor

**SERIES:** 5060

**TITLE:** Annual reports

(continued)

**APPRAISAL:**

Historical

Disposition based on the value of these records in documenting agency achievements, policies, procedures, and function.

**PRIMARY CLASSIFICATION:**

Public

**AGENCY:** Wayne County (Utah). County Auditor

**SERIES:** 85243

4

**TITLE:** Audit reports

**DATES:** i 1919-1939.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

Financial records for each office are audited each year as required by law. The audit examines all revenues received, and compares them to the expenditures, as an evaluation of the operation of the agency's accounting procedures and budgeting process. The audit is usually prepared by a certified public accounting firm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 05/10/2010

**FORMAT MANAGEMENT:**

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Microfilm master: Retain in State Archives permanently.

**APPRAISAL:**

Administrative Fiscal Historical

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

**PRIMARY CLASSIFICATION:**

Public